1	F	EDERAL EI	LECTION COMMISSION	
2		99	9 E Street, N.W.	CENTRETTY E
3		Wash	ington, D.C. 20463	SENSITIVE
4				
5	FL	RST GENER	AL COUNSEL'S REPORT	r
6				~-
7			AUDIT REFERRAL: 07-	
8			DATE ACTIVATED: July	·
9 10			DATE ACTIVATED: Au	gust 7, 2007
11 12			STATUTE OF LIMITAT	IONS: March 3, 2008
12 13 14	SOURCE:	AUDIT RE	FERRAL	
15	RESPONDENTS:	DeMint for	Senate Committee, Inc. and S	Sunny Philips, in her
16			icity as treasurer	, c
17				
18	RELEVANT STATUTES			
19	AND REGULATIONS:	2 U.S.C. § 4	34(a)(6)(A)	
20		2 U.S.C. § 4	• •	
2 1		11 C.F.R. §	• •	
22		11 C.F.R. §	110.1(b)(5)	
23				26
24	INTERNAL REPORTS C	HECKED:	Audit Documents	FE 2001
25 26			Disclosure Reports	DEC SECOND DEC
2 6 : 27	FEDERAL AGENCIES C	uecken.	None	
2 <i>1</i> 28	FEDERAL AGENCIES C	HECKED:	None	3 History
20 29	I. INTRODUCTION	N		
30	. AVIRODUCIA	211		⇔ 14 10
31	This matter was gene	erated by a Co	mmission audit, pursuant to	2 U.S.C. § 438(b)Әf
32	DeMitt for Senate Committee	ee, Inc. ("DFS	S") covering the period of Jan	nuary 14, 2003 through
33	December 31, 2004. The Co	ommission ap	proved the Final Audit Repor	t (Attachment 1) and two
34	of the findings in the Report	were referred	to the Office of the General	Counsel. Based on the
35	information set forth in the l	Final Audit Re	eport, we recommend that the	Commission make
36	reason to believe findings as	follows:		

- DFS accepted 42 contributions that were \$68,106 in excess of the limitations of the Federal Election Campaign Act of 1971, as amended ("the Act"), in violation of 2 U.S.C. § 441a(f). (Finding 1; Attachment 1 at 6-8).
- DFS did not file 23 48-hour notices for "last minute" contributions in violation of 2 U.S.C. § 434(a)(6)(A). (Finding 2; Attachment 1 at 8-9).²

Of these excessive contributions, \$63,106 (93%) were eligible for presumptive redesignation under 11 C.F.R. § 101(b)(5). The remaining \$5,000 could not be resolved through redesignation or reattribution. The redesignations totaling \$63,106 were untimely, as DFS did not send the required notices to contributors to redesignate the excessive contributions within 60 days of the DFS's receipt of the excessive contributions. See 11 C.F.R. § 110.1(b)(5). In the Martinez for Senate audit (AR 07-02), the Commission decided to permit redesignation of excessive contributions autising the 68-day symmetry. In light of that decision, in the instant matter, DFS man allowed to redesignation notices to contributors is response to the Interim Applie Repeat, and DFS presided copies of notices sent to contributors that were eligible for presumptive redesignation. In addition, in response to requests from contributors following receipt of these notices, the Committee refunded \$4,000 to contributors and provided the Audit Divison with copies of \$4,000 in negotiated refund checks. See Attachment 1 at 8.

In Finding Two, Audit staff initially concluded that DFS did not file 48-hour notices for 84 contributions totaling \$174,772. See Attachment 1 at 8. DFS did not file notices for contributions totaling \$6,626 for the primary election, \$123,646 for the run-off election following the primary, and \$44,500 for the general election. The Interim Audit Report noted that 48-hour notices were required for all of those contributions. In response, DFS consended that 17 contributions totaling \$59,580, cursived on June 7 and 8, 2004, should be removed from the audit firrings became DeMint was not a run-off cambidate when those contributions were received. The 17 contributions were received after the 48-hour reporting period for the primary election and after the beginning of the run-off election nation period. See Attachment 1 at 9. The Commission coacluded that DFS was not required to file 48-hour potices for the 17 contributions received on June 7 and 8, 2004. As a result, the Final Audit Report concluded that DFS did not file 23 notices for 67 contributions totaling \$115,272.

AR 07-05 (DeMint for Senate)
First General Counsel's Report
Page 3 of 4

5

III. <u>RECOMMENDATIONS</u>

- 1. Open a MUR in AR 07-05;
- 2. Find reason to believe that DeMint for Senate Committee, Inc. and Sunny Philips, in her official capacity as treasurer, violated 2 U.S.C. § 441a(f);
- 3. Find reason to believe that DeMint for Senate Committee, Inc. and Sunny Philips, in her official capacity as treasurer, violated 2 U.S.C. § 434(a)(6)(A);

4.

5.

6. Approve as Factual and Legal Analyses the Report of the Audit Division on DeMint for Senate Committee, Inc., disted July 9, 2007; and 7. Approve the appropriate letters. Thomasenia P. Duncan General Counsel 11/30/07 BY: Date Ann Marie Terzaken **Associate General Counsel** for Enforcement Cynthia E. Jorphino
Cynthia E. Tompkins
Assistant General Counsel

Kasey Morgankum Law Clerk

Attachments:

1. Final Report of the Audit Division on DeMint for Senate Committee, Inc.



Report of the Audit Division on DeMint for Senate Committee, Inc.

January 14, 2003- December 31, 2004

Why the Audit Was Done

Federal law permits the Commission to conduct audits and field investigations of any political committee that is required to file reports under the Federal Election Campaign Act (the Act). The Conscissing generally conducts smalt audits when a ecenmittee appears not to have met the threshold requirements for substantial compliance with the Act. The audit determines whether the committee complied with the limitations. prohibitions and disclesure requirmants of the Act.

Future Action

The Commission may initiate an enforcement action, at a later time, with respect to any of the matters discussed in this report.

About the Campaign (p. 2)

DeMint for Senate Committee, Inc. is the principal campaign committee for James W. DeMint, Republican candidate for the U.S. Senate from the state of South Cambina, and is lundquantered in Columbia, SC. For more information, see chart on the Campaign Organization, p. 2.

Financial Activity (p. 2)

•	R	eceipts	
	0	From Individuals	\$ 6,322,367
	0	From Political Committees	2,441,988
	0	Transfers from Affiliated/Other	268,827
		Party Committees	
	0	Other Receipts	34,064
	0	Total Receipts	\$ 9,067,246
•	Di	sbursements	
	0	Operating Expenditures	\$ 9,024,878
	0	Contribution Refunds	45,500
	0	Total Disbursements	\$ 9,070,378

Findings and Recommendations (p. 3)

- Receipt of Contributions that Exceed Limits (Finding 1)
- Failure to File 48-Hour Notices (Finding 2)
- Failure to Itemize Contributions from Individuals (Finding 3)
- Failure to Itemize Other Receipts (Finding 4)
- Documentation for Receipts (Finding 5)

^{1 2} U.S.C. §438(b)

Report of the Audit Division on DeMint for Senate Committee, Inc.

January 14, 2003 - December 31, 2004



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Part I Background

Authority for Audit

This report is based on an audit of DeMint for Senate Committee, Inc. (DFS), undertaken by the Audit Division of the Federal Election Commission (the Commission) in accordance with the Federal Election Campaign Act of 1971, as amended (the Act). The Audit Division conducted the audit pursuant to 2 U.S.C. §438(b), which permits the Commission to conduct audits and field investigations of any political committee that is required to file a report under 2 U.S.C. §434. Prior to conducting any audit under this subspecient, the Commission must perform an incornal review of reports filed by selected commitmes to determine if the reports filed by a particular committee most the threshold requirements for substantial compliance with the Act. 2 U.S.C. §438(b).

Scope of Audit

This audit examined:

- 1. The receipt of excessive contributions and loans.
- 2. The receipt of contributions from prohibited sources.
- 3. The disclosure of contributions received.
- 4. The disclosure of disbursaments, debts and obligations.
- 5. The consistency between regneted figures and bank meterds.
- 6. The completeness of meands.
- 7. Other committee operations necessary to the review.

Part II Overview of Campaign

Campaign Organization

Important Dates		DeMint for Senate Committee, Inc.	
•	Date of Registration	January 31, 2003	
•	Audit Coverage	January 14, 2003 through December 31, 2004	
H	eadquarters	Columbia, South Carolisia	
B	nk Information		
•	Bank Depositories	2	
<u> </u>	Bank Accounts	Business Checking Money Market Accounts Certificate of Deposit	
Tı	reasurer		
•	Treasurer When Audit Was Conducted	Ms. Sunny Philips	
•	Treasurer During Period Covered by Audit	Mr. Jeffrey Parker 01/31/2003 - 9/23/2004 Mr. Thaddeus Barber 09/24/2004 - 8/04/2005	
M	enagement Information		
•	Attended FEC Campaign Finance Seminar	Yes	
•	Used Commonly Available Campaign Management Software Package	Yes	
•	Who Handled Accounting, Recordkeeping Tasks and Other Day-to-Day Operations	Paid and Volunteer Staff	

Overview of Financial Activity (Audited Amounts)

Cash on hand @ January 14 , 2003	S 0
Receipts	
o From Individuals	\$ 6,322,367
o From Political Committees	2,441,988
o Transfers from Affiliated/Other Party Committees	268,827
o Other Receipts	34,064
o Total Receipts	\$ 9,067,246
Disbursements	
o Operating Expenditures	\$ 9,024,878
o Contribution Refunds	45,500
o Total Disbursements	\$ 9,070,378
Cash on hand @ December 31, 2004	\$ (3,132)

² DFS bank statements did not show a negative balance because of a large amount of outstanding checks as of December 31, 2004.



Part III Summaries

Findings and Recommendations

Finding 1. Receipt of Contributions that Exceed Limits
DFS accepted 42 contributions from individuals that exceeded the limit by \$68,106. Of
these excessive contributions, \$63,106 (93%) was eligible for presumptive redesignation.
The remaining excessive contributions totaling \$3,000 exceeded the limit per election and
could not be appointed through redusignation and/or reattribution bused upon available
documentation. In response to the interim audit report recommendation, DFS provided
copies of notions sent to contributors that were eligible for presumptive recinignation
and/or reattribution. In addition, DFS provided copies of six refund checks. (For more
detail, see page 4.)

Finding 2. Failure to File 48-Hour Notices

It appeared that DFS had not file 48-hour notices for 84 contributions totaling \$174,772 prior to the primary, run-off, and general elections. In response to the interim audit report recommendation, DFS argued that contributions totaling \$59,500 received after the end of the primary 48 hour notice period but before the Cardidates participation in the sem-off election was assured, slid not require notions. In view the circumstances, it was determined that 48 hour notices for the referenced period were not required. Therefore, DFS did not file notices for 67 contributions totaling \$115,272. (For more detail, see page 6.)

Finding 3. Failure to Itemize Contributions from Individuals

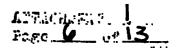
A sample review of contributions from individuals indicated DFS did not itemize approximately 21% of such receipts as required. In response to the interim audit report recommendation, DFS filed amended reports correcting the deficiencies. (For more detail, see page 8,)

Finding 4. Failure to Itemize Other Receipts

DFS failed to itemize \$28,676 in interest income and refundatoffsets on Schedule A (Itemized Receipts) as required. In response to the interim audit report recommendation, DFS amended its reports to disclose these receipts. (For more detail, see page 9.)

Finding 5. Documentation for Receipts

A sample review of contributions from individuals indicated that 18% of such concepts were not properly decumented. Those error represented contributions in excess of £50 for which a copy of the contributor's check or other written instrument was not retained. In response to the interim audit report recommendation, DFS supplied additional information for credit card contributions received over the Internet that materially completed the contribution records. (For more detail, see page 9.)



Part IV Findings and Recommendations

Finding 1. Receipt of Contributions that Exceed Limits

Summary

DFS accepted 42 contributions from individuals that exceeded the limit by \$68,106. Of these excessive contributions, \$63,106 (93%) was eligible for presumptive redesignation. The remaining excessive contributions totaling \$5,000 exceeded time limit per naction and could not be remained through redusignation and/or reattaination based upon semilable documentation. In response to the interim and/or recommendation, DFR provided copies of notices sent to contributors that were eligible for presumptive redesignation and/or reattribution. In addition, DFS provided copies of six refund checks.

Legal Standard

A. Authorized Committee Limits: An authorized committee may not receive more than a total of \$2,000 per election from any one person. Increased contribution limits are provided for candidates facing self-financed candidates once the self-financed candidates make expanditures from their personal funds that exceed a spanific amount. 2 U.S.C. §441a(a)(1)(A) and 11 CFR §§110.1(a) and (b) and 110.9(a).

- B. Handling Contributions That Appear Excessive. If a committee receives a contribution that appears to be excessive, the committee must either:
 - return the questionable contribution to the donor; or
 - deposit the contribution into its federal account and keep enough money on account to cover all potential refunds until the legality of the contribution is established.
 11 CFR §103.3(b)(3) and (4).

The excessive portion may also be redesignated to another election or reattributed to another contributor as explained below.

- C. Redesignation of Excessive Contributions. The committee may ask the contributor to redesignate the excess portion of the contribution for use in another election.
 - The committee must, within 60 days of receipt of the contribution, obtain and retain a signed redesignation letter which informs the contributor that a refund of the excessive portion may be requested; or
 - refund the excessive amount. 11 CFR §§110.1(b)(5), 110.1(1)(2) and 103.3(b)(3).

Not withstanding the above, when an authorized political summittee reserves an excessive contribution from an individual or a non-multi-conditine committee, the committee may presumptively redesignate the example portion to the general election if the contribution:

- Is made before that candidate's primary election;
- Is not designated in writing far a particular election;

Page ____ of ____

- Would be excessive if treated as a primary election contribution; and
- As redesignated, does not cause the contributor to exceed any other contribution limit.

Also, the committee may presumptively redesignate the excessive portion of a general election contribution back to the primary election if the amount redesignated does not exceed the committee's primary net debt position.

The committee is required to notify the contributor in writing of the redesignation within 60 days of the treasurer's receipt of the contribution and must offer the contributor the option to receive a refund instead. For this action to be valid, the summittee must retain copies of the notices sent. Presumptive redesignations apply only within the same election cyale. 11 CFR §110.1(b)(5)(ii)(B) & (C) and (l)(4)(ii),

- D. Reattribution of Excessive Contributions. When an authorized committee receives an excessive contribution, the committee may ask the contributor if the contribution was intended to be a joint contribution from more than one person.
 - The committee must, within 60 days of receipt of the contribution, obtain and retain a reattribution letter signed by all contributors; or
 - refund the excessive contribution. 11 CFR §§110.1(k)(3), 110.1(l)(3) and 103.3(b)(3).

Notwithstanding the above, any excessive contribution that was made on a written instrument that is imprinted with the names of more than one individual may be attributed among the individuals listed unless instructed otherwise by the contributor(s). The committee must inform each contributor:

- how the contribution was attributed; and
- the contributor may instead request a refund of the excessive amount. 11 CFR §110.1(k)(3)(ii)(B).

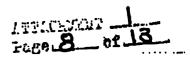
For this action to be valid, the committee must retain copies of the notices sent. 11 CFR §110.1(1)(4)(ii).

E. Refund or Disgorge Questionable Contributions. If the identity of the original contributor is known, the committee should either refund the funds to the source of the original contribution or pay the funds to the U.S. Treasury. AO 1996-5.

Facts and Analysis

DFS qualified for increased limits afforded candidates opposing self-financed candidates. DFS' limitation was increased threefold (\$6,080) on July 1, 2003 and subsequently six fold (\$12,000) on May 6, 2004. The increased limitation period ended on June 8, 2004, the date of the primary election.

The Audit staff raviewed all contributions from individuals to determine if excessive contributions were received. The Audit staff identified 42 contributions from individuals that exceeded the limit by \$68,106.



Of these excessive contributions, \$63,106 (93%) was eligible for presumptive redesignation. These equid be exact by nutifying the contributors of DFS's assion and offering a rafund as provided under 11 CFR §110.1(k)(3)(ii)(B). The remaining exacts sive contributions totaling \$5,000 exceeded the limit per election cycle and cause not be resolved through redesignation and/or reattribution based upon available documentation.

At the exit conference, the Audit staff provided the DFS representative with schedules of the excessive contributions. The representatives stated that they would provide supporting documents for the excessive contribution during the 10-day supposse period provided after the exit conference. No additional documentation was received.

Interim and Committee Response The Audit staff recommended that DFS:

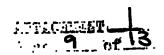
- Send notices to those contributors that were eligible for presumptive redesignation and/or reattributions (\$63,106) notifying them of DFS's action and offering contributors the option of receiving a refund. DFS was to provide evidence to the Audit staff that the notices were sent and if any refunds were requested; and
- Provide evidence demonstrating that the remaining contributions totaling \$5,000 were
 not excessive. Absent such evidence, refund \$5,000 to the contributors, or the United
 States Treasury, and provide evidence of such refunds (copies of the frent and back of
 negotiated refund checks); or
- If finals ware not available to make the renessary refunds, disclose the contributions requiring refunds on Schedule D (Debt and Ohligations) until funds became available to make such refunds.

In response to the interim audit report recommendation, DFS provided copies of notices sent to contributors that were eligible for presumptive redesignation and/or reattribution. DFS also provided copies of three negotiated refund checks (\$4,000) and of three refund checks prepared but not negotiated totaling \$4,800. Until copies of the negotiated refund checks are magnitud, the \$4,800 is considered unsospicated.

Finding 2. Failure to File 48-Hour Netices

Summary

It appeared that DFS had not file 48-hour notices for 84 contributions totaling \$174,772 prior to the primary, run-off, and general elections. In response to the interim audit report recommendation, DFS argued that contributions totaling \$59,500 received after the end of the primary 48 hour notice period but before the Candidates participation in the run-off election was assured, did not require notices. In view the circumstances, it was determined that 48 hour notizes for the referenced pariod were not required. Therefore, DFS did not file notices for 67 contributions totaling \$115,272.



Legal Standard

Last-Minute Contributions (48-Hour Notice). Campaign committees must file special notices regarding contributions of \$1,000 or more received loss than 20 days but more than 48 hours before any election in which the condidate is running. This rule applies to all types of contributions to any authorized committee of the candidate. 11 CFR §104.5(f).

Facts and Analysis

The Audit staff reviewed 931 contributions, totaling \$1,616,430, which were greater than or equal to \$1,000 and received during the 48-hour notice filing periods of the primary, run-off, and general elections. It appeared that DFS did not file 48-hour notices for \$4 contributions totaling \$174,772 (\$6,626 for the primary, \$123,646 for the run-off, and \$44,506 for the general elections).

At the exit conference, the DFS representative was provided schedules of the 48-hour notices not filed. The representative stated that these schedules would be reviewed and any comments or corrections would be submitted in writing. Nothing was received in response to the exit conference.

Interim Audit Report Recommendation and Committee Response
The Audit staff resonnated that DFS provide:

- Documentation to demonstrate the contributions in question were properly included in 48-hour notices; or,
- Dogsmentation establishing the contributions were not subject to 48-hour notification; and/or,
- Any written comments it considered relevant.

In response to the interim audit report recommendation, DFS contended that 17 contributions, totaling \$59,900, received on June 7 and 8, 2004, the date of the primary and the preceding day, should be removed from the sault finding because the Candidate was not a run-off candidate when these contributions were received. Those days were after the empiration of the primary election 48-hour notice period, after the legiming of the run-off classical flat hour notice period, but before the run-off was a certainly. DFS explained that the Candidate was not capable of ascertaining whether there would be a run-off election and, if there was one, whether he would be participating in the election. DFS' response does not address the remaining notices.

The Audit staff acknowledges that a run-off election was not a certainty and, neither was the Candidate's participation if it was held. Given the circumstances, it was determined that the 48 notices were not required for contributions received on the primary date and the preceding day. As a result, DFS did not file notices for 6? contributions totaling \$115.272.

Finding 3. Failure to Itemize Contributions from Individuals

Summary

A sample review of contributions from individuals indicated DFS did not itemize approximately 21% of such receipts as required. In response to the interim audit report recommendation, DFS filed amended reports correcting the deficiencies.

Legal Standard

A. When to Itemize. Authorized candidate committees must itemize any contribution from an individual if it exceeds \$200 per election cycle either by itself or when aggregated with other contributions from the same contributor; 2 U.S.C. §434(b)(3)(A).

- B. Election Cycle. The election cycle begins on the first day following the date of the previous general election and ends on the date of the next general election. 11 CFR §100.3(b).
- C. Definition of Itemization. Itemization of contributions received means that the recipient committee discloses, on a separate schedule, the following information:
- The amount of the contribution;
- . The date of seceipt (the date the committee received the contribution);
- The full name arei address of the contributor,
- In the case of contributions from individual contributors, the contributor's occupation and the name of his or hor employer; and
- The election cycle-to-date total of all contributions from the same contributor. 11 CFR §§100.12 and 104.3(a)(4) and 2 U.S.C. §434(b)(3)(A) and (B).

Facts and Amalysis

Based on a sample seview of cardribmions from individuals, the Audit staff determined that DFS did not itemize approximately 21% of such contributions on Schedules A (Itemized Receipts) as required. The majority of these errors resulted from DFS's inadequate aggregation system. When individual contributions aggregated greater than \$200 for an election cycle, and the contribution was less than \$200 per transaction, DFS's accounting system failed to itemize the amount.

At the exit conference, the Audit staff presented this matter to DFS representatives who admitted the errors did in fact exist and had switched to more reliable accounting software to remedy the situation.

Interim Audit Report Recommendation and Committee Response In response to the interim audit report recommendation, DFS filed amended reports correcting the deficiencies detailed above.

Finding 4. Failure to Itemize Other Receipts

Summary

DFS failed to itemize \$28,676 in interest income and refunds/offsets on Schedule A (Itemized Receipts) as required. In response to the interim audit report recommendation, DFS amended its reports to disclose these receipts.

Legal Standard

Itemization of Other Receipts. A committee must discloses, on a separate schedule, the full name and address of each person who provides any dividend, interest, or other receipt to the reporting committee in an aggregate value of \$200 within the extender (or election cycle, in the case of an authorized committee of a candidate for Federal ciffine), together with the date and amount of any such receipt. 2 U.S.C. §434(b)(3)(G).

Facts and Analysis

DFS received approximately \$34,064 in interest and other income during the audit period, of which, interest and refunds/offsets totaling \$28,676 was not itemized on Schedule A (Itemized Receipts) as required.

This matter was discussed at the skit conference and, subsequently, a listing of the deficiencies was given to DFS topresentatives.

Interim Audit Report Recommendation and Committee Response In response to the interim audit report recommendation, DFS amended its reports to disclose these receipts.

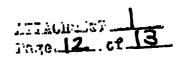
Finding 5. Documentation for Receipts

Summary

A sample review of contributions from individuals indicated that 18% of such receipts were put properly documented. These errors represented contributions in excess of \$50 for which a copy of the contributor's check or other written instrument was not retained. In response to the interim audit report recommendation, DFS supplied additional information for credit card contributions received over the Internet that materially completed the contribution records.

Legal Stundard

- A. Retention of Check Copies. For contributions in excess of \$50, committees must maintain a plantocopy or digital image of the check or written instrument. 11 CFR §102.9(a)(d).
- B. Preserving Documents. Committees must preserve these records for 3 years after a report is filed. 2 U.S.C. §432(d).



Facts and Analysis

The Audit staff reviewed contributions from individuals on a sample basis and determined that almost 18% of the items tasted lacked a copy of the contributor's almost or other written instrument as required for contributions in the amounts greater than \$50. Most of the errors occurred in 2004; about one-third of them in June 2004. Many appeared to be contributions made by credit eard via the Internet but were lacking documentation from the credit card processor.

The Audit staff discussed this matter with DFS representatives at the exit conference who indicated they were surprised that some of the contribution documentation could not be located.

Interim Audit Report Recommendation and Committee Response
The Audit staff recommended that DFS provide any additional records that it is able to
locate and provide any other information that it believes relevant.

In response to the audit report recommendation, DFS stated that "while contributions made via check are organized in chronological order and are readily found, credit card contributions are located across multiple files and are not as centralized." While DFS regrets any difficulties encountered by the Audit staff in finding such documentation, it believes all records have been maintained and is willing to assist in locating any particular records the Audit staff would like to review.

In addition, LTS stated that many of three were online credit card contributions and the supporting documentation would be the vendor source data file. DFS provided a copy of that data file. The Audit staff acknowledges difficulty in locating credit card documents in DFS files; however, review of the data submitted supports that an electronic record was contained in the vendor source data file for many of the credit card contribution errors noted above. With the submission of the additional data, the contribution records are materially complete.